

STAPLE

763

Virginia Nonresident Income Tax Return 2004

Due May 2, 2005

Check Applicable Boxes:

- ☐ Amended Return - Check if Result of NOL ☐
- ☐ Fixed Date Conformity Modifications
- ☐ Overseas on Due Date
- ☐ Qualifying Farmer, Fisherman or Merchant Seaman
- ☐ Name(s) and Address Different Than Shown on 2003 Virginia Return

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2004, you may have to use Form 760PY.

Your First Name	MI	Last Name	Suffix	Your Social Security Number
Spouse's First Name	MI	Last Name	Suffix	Spouse's Social Security Number
Present Home Address (Number and Street, or Rural Route)				State of Residence
City, Town, or Post Office, and State			ZIP Code	Locality Code from Instructions
Important - Name of Virginia City or County in Which Principal Place of Business, Employment or Income Source is Located <div style="text-align: right;"> <input type="checkbox"/> City or <input type="checkbox"/> County </div>				

STEP 1

Check your Filing Status Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)

EXEMPTIONS (Enter Number)

EXEMPTION AMOUNT

Enter on Line 12 below.

	You	65 or over	Blind	Dependents	Total Exemptions	
1 <input type="checkbox"/> Single (Claiming federal Head of Household? YES <input type="checkbox"/>)	1					X \$800 = 00
2 <input type="checkbox"/> Married, Filing Joint Return (BOTH must have Virginia source income)	2					X \$800 = 00
3 <input type="checkbox"/> Married, Spouse Has No Income From Any Source (Enter spouse's SSN above)	2					X \$800 = 00
Spouse's full name _____						
4 <input type="checkbox"/> Married, Filing Separate Return (Enter spouse's SSN above)	1					X \$800 = 00
Spouse's full name _____						

5 **Dependent on Another's Return** (See the instructions for Line 11.) ☐ Enter whole dollars only.

STEP 2

Do you need to file? See Line 10 Instructions. →

6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income)	6	●	00
7 Additions from Line 32, Part I, on page 2	7	●	00
8 Subtotal (Add Line 6 and Line 7)	8		00
9 Subtractions from Line 40, Part II, on page 2	9	●	00
10 VIRGINIAADJUSTED GROSS INCOME (Subtract Line 9 from Line 8)	10		00

STEP 3

Compute Your Virginia Taxable Income

11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on page 2	11	●	00
12 Enter the Exemption Amount computed above on Line 1, 2, 3 or 4.	12		00
13 Virginia Child and Dependent Care Expenses Deduction (See instructions.)	13	●	00
14 Subtotal (Add Lines 11, 12 and 13)	14		00
15 Taxable income computed as a resident (Subtract Line 14 from Line 10)	15		00
16 Percentage from Line 59, Part V, on page 2 [Enter to one decimal place only. (Ex.: 5.4%)]	16	●	%
17 NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16)	17		00

STEP 4

Compute Your Tax, Payments and Credits

18 Income Tax: From Tax Table or Tax Rate Schedule	18	●	00
19 Payments: (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)	19(a)	●	00
(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)	(b)	●	00
(c) 2004 estimated tax payments (Include credit from 2003)	(c)	●	00
(d) Extension payment - Form 760E	(d)	●	00
Credits: (e) Tax Credit for Low-Income Individuals from Schedule NPY, Part II, Line 11	(e)	●	00
(f) Credit for tax paid to another state from Schedule NPY, Part III, Line 8	(f)	●	00
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)	●	00
(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2004		<input type="checkbox"/>	
20 TOTAL PAYMENTS AND CREDITS [add Lines 19(a) through (g)]	20		00

STEP 5

Compute Amount You Owe or Your Refund

21 If Line 18 is larger than Line 20, enter the difference. This is the INCOME TAX YOU OWE . Skip to Line 23.	21	●	00
22 If Line 20 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT	22	●	00
23 Addition to tax, penalty and interest from Schedule NPY, Part IV, Line 4	23	●	00
24 Amount of overpayment on Line 22 to be CREDITED TO 2005 ESTIMATED INCOME TAX	24	●	00
25 Contributions from Schedule NPY, Part V, Line 7	25	●	00
26 Add Line 23, Line 24 and Line 25	26		00
27 If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the AMOUNT YOU OWE . Attach payment	27	●	00
Check here if credit card payment has been made <input type="checkbox"/>			
28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be REFUNDED TO YOU	28	●	00

Be Sure To Sign Your Return On Page 2

For Local Use

LTD

For Office Use

Coding

Staple Forms W-2, W-2G and 1099-R here.

Staple check or money order here.

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

29	Interest on obligations of other states, exempt from federal income tax, but not state tax.....	29		00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	30		00
31	Special Fixed Date Conformity additions (See instructions)	31	●	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on page 1	32		00

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI)33 Age Deduction: **Read instructions** - changes for 2004.

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable _____

For Filing Status 4, enter spouse's birth date _____

(a) Enter birth date (For Filing Statuses 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) (a)

(b) Enter Age Deduction (See instructions.) (b)

Col. A - Spouse	
Month - Day - Year	
-	-
	00

Col. B - You	
Month - Day - Year	
-	-
	00

(c) Add amounts on line 33(b) above and enter the total on this line 33 ● 00

34 State income tax refund or overpayment credit reported as income on your federal return 34 ● 00

35 Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax 35 ● 00

36 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return 36 ● 00

37 Disability income reported as wages (or payments in lieu of wages) on account of ☐ Spouse
permanent and total disability ☐ You 37 ● 00**You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.**

38 Special Fixed Date Conformity subtractions (See instructions) 38 ● 00

39 Other Subtractions - refer to the instruction book for Other Subtraction Codes

39a Enter 2 digit code in box 39a ● 00

39b Enter 2 digit code in box 39b ● 00

39c Enter 2 digit code in box 39c ● 00

40 TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on page 1 40 00

PART III - STANDARD DEDUCTION (Must be used unless itemized deductions are being claimed on your federal return)

41 Filing Status: 1 = \$3,000; 2 = \$5,000; 3 or 4 = \$2,500; Enter here and on Line 11 on the page 1 41 00

PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see page 18 of the instructions.)

42 Total federal itemized deductions 42 00

43 State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced) 43 ● 00

44 TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on page 1 44 00

PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See instructions)

Enter losses or negative numbers in brackets.

		COLUMN A All Sources	COLUMN B Virginia Sources
45	Wages, salaries, tips, etc.	45	00
46	Interest income	46	00
47	Dividends	47	00
48	Alimony received	48	00
49	Business income or loss	49	00
50	Capital gain or loss/capital gain distributions	50	00
51	Other gains or losses	51	00
52	Taxable pensions, annuities and IRA distributions	52	00
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	53	00
54	Farm income or loss	54	00
55	Other income	55	00
56	Interest on obligations of other states from Line 29	56	00
57	Lump-sum distributions/accumulation distributions included on Line 30	57	00
58	TOTAL - Add Lines 45 through 57 and enter each column total here	58	00
59	Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%.) ENTER here and on Line 16 on page 1	59	%

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date	<input type="checkbox"/> Check if deceased.	Your Business Phone Number	Home Phone Number	
	X			● ()	● ()	
Preparer's Use Only	Spouse's Signature (If a joint return, both must sign.)	Date	<input type="checkbox"/> Check if deceased.	Spouse's Business Phone Number		
	X			● ()		
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN	
	X			()	●	
	Firm's Name (or Yours if Self-Employed) and Address					Filing Election
						●

Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments